

PROCLAMATION
BY THE
Governor of the State of Texas

TO ALL TO WHOM THESE PRESENTS SHALL COME:

I disapprove, and am vetoing and filing with the Secretary of State House Bill 1095. The caption of the Act states that the purpose of this bill is to implement the provisions of Section 1-d, Article VIII, of the Texas Constitution, concerning assessment of agricultural land, which was adopted by the people of Texas on November 8, 1966. However, the constitutional amendment is self-executing and requires no implementation. Further, in attempting to spell out implementing language, the bill raises several constitutional questions.

The constitutional amendment adopted by the electorate is very specific in its language. Section 1 (a) of the amendment states that "all land owned by natural persons which is designated for agricultural use" shall be assessed in a particular way and the amendment defines the term "agricultural use." The bill, however, changes the definition of "agricultural use" and also attempts to bring under the provisions of the amendment, improvements on the land such as barns, sheds, and other structures and improvements.

Section 1 (b), (c) and (d) of the constitutional amendment sets out the procedure which the landowner is to follow to claim such agricultural assessment, and specifically makes the tax assessor responsible for determining whether the land qualifies for the designation as to agricultural use. The amendment makes no mention of a board of any type to administer the provisions.

The proposed bill establishes a County Agricultural Land Evaluation Board with authority "to make . . . a determination which shall be binding upon all taxing authorities and boards of equalization whether a particular parcel of property is eligible to be assessed as land designated for agricultural use and also the agricultural value of

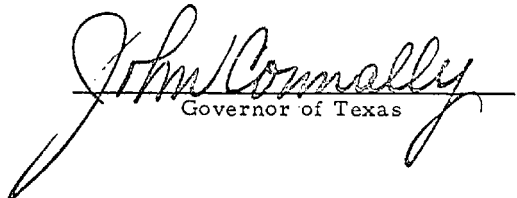
such property." Thus, this bill would create a 3-member statutory board appointed by the County Judge making determinations which would be binding on the whole Commissioners Court which, by terms of the State Constitution, is the Board of Equalization for county and state taxes.

In addition to the above, the new Section 1-d of Article VIII of the Constitution directs the Tax Assessor to perform certain duties in connection with the application from an owner of agricultural land. The proposed bill attempts to usurp the functions of the Tax Assessor, as prescribed by the Constitution, by specifying in Section 9 of the bill that the State Comptroller will specify the form to be followed in applying for designation and will promulgate rules for the administration of Section 1-d, Article VIII.

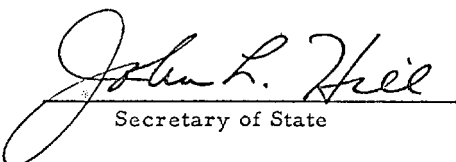
The veto of H. B. 1095 for the above reasons should not be construed as disagreement in any way with the validity or purpose of the new Section 1-d of Article VIII. As I have stated, this section is self-executing and details for its implementation are quite clearly set out in the amendment itself.

House Bill 1095 was received in the Governor's Office on May 25, 1967, less than 10 days prior to the adjournment of the Regular Session of the 60th Legislature, and in accordance with Article IV, Section 14 of the Constitution of Texas, the Bill, together with this Proclamation, is filed with the Secretary of State.

IN TESTIMONY WHEREOF, I
have hereunto signed my name
officially and caused the seal of
State to be affixed hereto at
Austin this _____ day of June, 1967.


Governor of Texas

By the Governor:


Secretary of State